CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SMITH, DURELL & SMITH, PATRICIA

Durell & Patricia Smith
10025 NE Ward Road
Brush Prairie, WA 98606

ACCOUNT NUMBER: 207538-000

PROPERTY LOCATION: 10025 NE Ward Road
Brush Prairie, WA

PETITION: 521

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 397,358	$ 397,358
Improvements	$ 219,045	$ 185,627
Personal property		
ASSESSED VALUE	**$ 616,403**	**BOE VALUE $ 582,985**

Date of hearing: March 2, 2020 Recording ID# Smith

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Durell Smith

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,193 square feet, built in 1985 and is of fair construction quality located on 34.01 acres.

The appellant stated that the majority of the land is wetland and cannot be used. A wetland map showed that almost all of his property is wet. The home is a manufactured home that was added. If he sells this property the buyer would remove the house.

The appellant requested a value of $577,043.

The assessor provided a list of six sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The assessor did not address the wetland presence at all in their response.

The assessor's comparable sales do not support the assessed value. Last years' value of $582,985 is supported by the assessor's comparable sales.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $582,985 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on March 5, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the assessor's office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ATCHLEY, KENNETH G & ATCHLEY, JULIE K

Kenneth & Julie Atchley
22411 NE 128th Circle
Brush Prairie, WA 98606

ACCOUNT NUMBER: 206926-000

PROPERTY LOCATION: 22411 NE 128th Circle
Brush Prairie, WA

PETITION: 524

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 287,336	$ 287,336
Improvements	$ 2,238,665	$ 1,462,664
Personal property		
ASSESSED VALUE	**$ 2,526,001**	**BOE VALUE** **$ 1,750,000**

Date of hearing: March 2, 2020 Recording ID# Atchley

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Ken Atchley

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 6,460 square feet with a 1,158 square foot basement, a two story guest house with 2,038 square feet, all built in 2004 and is of excellent construction quality located on 5 acres.

The appellant stated that based on comparable sales, the property is over-valued. Very few homes have sold in Brush Prairie in the $1,500,000 range. #205278-000 sold for $1,485,000 in May 2018. The Board put a value of $1,750,000 on the property for the 2018 assessment year. Homes this large are not increasing as much as other smaller properties. Nothing has been changed since last year. Other homes in the neighborhood have been on the market at a price over $1,000,000 for some time and have not sold. The appellant requested $1,750,000.

The assessor provided no information.

There should be no increase in value based on the sale provided and appellant testimony on sales of $1,000,000 plus homes in the area.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $1,750,000 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANCOCK, SCOTT T & HANCOCK, ESSIE MAE TRUSTEES

Scott & Essie Hancock
808 North Helens View Drive
Ridgefield, WA 98642

ACCOUNT NUMBER: 213799-000

PROPERTY LOCATION: 808 North Helens View Drive
Ridgefield, WA

PETITION: 525

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	682,178	$	682,178
Improvements	$	0	$	0
Personal property	$		$	
ASSESSED VALUE	**$**	**682,178**	**BOE VALUE**	**$ 682,178**

Date of hearing: March 2, 2020 Recording ID# Hanson

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Scott Hancock

Assessor:
- None

FACTS AND FINDINGS

The subject property is an upper story ranch style residence with 1,456 square feet, built in 1992, is of fair plus construction quality located on 10.02 acres. There is a three car garage below.

The appellant stated that the assessor's office does not adjust the value based on the zoning. They assessor does not use the Board's value as a starting point for the next years value. A 2003 hearing with the State Board of Tax appeals, Docket #58036 mentions twice that you can overcome the assessor's presumption of correctness. They are using an invalid assessment process by not using the prior BOE value as a starting point. There were no comparable sales submitted for Board consideration.

The appellant requested a value of $200,000 for the land and $130,000 for the structure on the appeal form but changed the total value to $592,291 in the hearing.

The assessor provided numerous sales adjusted only for time, a 2019 property information card, several maps and a cover letter recommending no change to the assessed value.

While the Board understands the argument, neither the assessor nor the appellant prove the assessed value is the correct or incorrect market value. No comparable sales were submitted by the appellant for Board consideration.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Assessed value of the subject property is sustained at $682,178 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on March 5, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCLEAN, ALAN S & MCLEAN DAINA S

Alan & Daina McLean
PO Box 503
La Center, WA 98629

ACCOUNT NUMBER: 63472-886

PROPERTY LOCATION: 1982 East Heitman Circle
La Center, WA

PETITION: 527

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	101,260		$ 101,260
Improvements	$	608,698		$ 473,564
Personal property	$			$
ASSESSED VALUE	**$**	**709,958**	**BOE VALUE**	**$ 574,824**

Date of hearing: March 2, 2020 Recording ID# McLean

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Alan McLean

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,380 square feet and a 1,566 square foot basement, built in 2006 and is of good plus construction quality located on .23 acres.

The appellant stated that based on homes of the same size and quality selling for less than the assessed value the subject is over assessed. Eight comparable sales were submitted [#63472-930 sold for $520,000 in August 2018; #63472-936 sold for $540,000 in March 2019; #63472-848 sold for $509,025 in September 2018; #257629-000 sold for $815,111 in December 2018; #256055-000 sold for $675,000 in February 2018; #68318-076 sold for $480,000 in April 2018; #63472-928 sold for $587,900 in May 2018; and #63472-936 sold for $540,000 in March 2019]. Most of the comparable properties are in the immediate area as the subject property.

The appellant requested a value of $574,824.

The assessor provided four sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The nearest is 4+ miles from the subject.

The appellant's comparable sales support the requested value of $574,824.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $574,824 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on March 5, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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